No. 116, A.]

[Published April 23, 1953.

## CHAPTER 73.

AN ACT to amend 27.06 of the statutes, relating to county tax for county park commission purposes based on equalized valuation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

27.06 of the statutes is amended to read:

27.06 The county board may annually, at the same time that other county taxes are levied, levy a tax upon the taxable property of such county \* \* \* not exceeding two-tenths of a mill upon each dollar of the \* \* \* equalized valuation of the taxable property upon which other county taxes are levied and collected; provided, that a larger levy may be made for this purpose in counties having a population of 250,000 or more. The entire amount of such special tax shall be collected as other taxes are collected and paid into the county treasury as a separate and distinct fund, to be paid out only upon the order of the county park commission for the purchase of land and the payment of expenses incurred in carrying on the work of the commission. Any part of said fund, except \$5,000 annually, may be transferred to the general fund of the county treasury whenever county bonds for the purchase of land have been issued by the county and placed at the disposal of the county park commission, or whenever the county has assumed an indebtedness on its behalf, equal to the amount of money to be transferred. In every county having a population of 300,000 or more, the county park commission shall be subject to s. 59.84.

Approved April 16, 1953.